

ANNUAL REPORT

OF THE

TRUSTEES

OF THE

Cemetery of Mount Auburn,

TOGETHER WITH THE

REPORTS

OF THE

TREASURER AND SUPERINTENDENT.

JANUARY, 1878.



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1878.

[illegible]

ISRAEL M. SPELMAN.

H. B. MACKINTOSH.

J. HARRIS REED.

JAMES W. LOVERING.

F. C. CHILDS.

C. McARTHUR.

S. L. BROWN.

Supt. of Interments.

A. A. BARKER.

JOSEPH COLLINS.

Office of the Corporation.

16 PEMBERTON SQ., BOSTON.

Office of the Superintendent.

AT THE CEMETERY.

P.O. ADDRESS: CAMBRIDGE, MASS.

*Orders for work on lots may be given at either office, or sent by mail to Superintendent,
at the Cemetery.*

REPORT.

A SMALL but steady increase in the receipts from sales of lots during the past year gives indication that the general depression of business under which our community has been so long suffering is gradually passing away. This, aided by the reduction in prices of labor and materials, leaves our corporation in an improved financial position as compared with the preceding year. The receipts from sales of lots and from the Receiving-Tomb have been, as shown in the Treasurer's Report, \$22,-691.25; a gain of \$7,041.75 over those of the year ending Dec. 31, 1876, but still much below the average of former years. The introduction of the landscape lawn system in the newer part of the cemetery, and the laying-out of the small lots of from one hundred and forty to two hundred and fifty feet on the same system in the older part, were wise and successful measures. This is clearly shown by the following table prepared by the Secretary:—

	Lots sold.	Square Feet sold.	Lots per cent.	Square Feet per cent.
Newer part of Cemetery. Landscape Lawn, Restrictions,	25	8,640	47	56
Older part of Cemetery. Small Lots, same Restrictions,	15	2,522	28	17
Older part of Cemetery. Lots, no Restrictions,	13	4,170	25	27
	53	15,332	100	100

It seems that nearly three-quarters of the lots and three-quarters of the square feet sold were under the restrictions of the new system, thus proving its popularity.

There are lots of various kinds and in different localities now on hand for sale, about two hundred in number, on which advances have been made for labor and material amounting to about \$7,000; all of which will return to the treasury when the lots are sold. Besides the value of these, the cash assets are shown in the Treasurer's Report to be \$14,429.47; a sum very nearly equal to the present amount of notes payable, which constitute the sole indebtedness of the corporation.

The Trustees have been endeavoring, during several past years, to reduce the charge made to proprietors for the annual care of lots. They have had it in view that this work should be done as nearly at cost as possible, making reasonable allowance for variations in prices of labor and material, losses in collection, and other accidental circumstances. The following table shows the success of the Superintendent in this direction, and the reductions which have been made. The table applies only to the lots of the standard size of three hundred square feet, as special arrangements are made for lots of a different size, whether larger or smaller, according to circumstances and location.

Year.	Care.	Top-Dressing.	Totals.
1875.....	\$5 00	\$4 00	\$9 00
1876.....	4 00	3 00	7 00
1877.....	3 75	2 50	6 25
1878.....	3 50	2 25	5 75

It will be seen, that, since 1875, the reduction has been more than one-third. Possibly some further reduction may be made; but this is not likely, unless from the economy which may result from the corporation having *an increased number of lots* under its charge. The more the proprietors see fit to employ the corporation for this service, the less, undoubtedly, per lot will be the expense for the work performed.

Frequent inquiries are made in regard to the perpetual care of lots by the corporation in lieu of the annual charge above mentioned. It may be well, therefore, to explain in this connection, very briefly, how provisions for perpetual care may be made. There are four ways in which this may be done, which may be designated as follows: —

1. *Donations in Trust*; under which the corporation will receive any sum from proprietors which they may choose to set aside for that purpose, and will see to it that the lot shall be kept in order to the extent of the annual interest upon that sum.

2. *Agreements for Perpetual Care of Grass*; under which, for an agreed payment, the corporation guarantees that the grass and sodding shall be properly renewed and kept in good order forever.

3. *Agreements for Perpetual Care, with Guaranty*, not only for grass, but for headstones, monuments, fences, and whatever may be erected or placed upon the lots.

4. *Reconveyances to the Corporation, in Trust*, which includes the provisions of the preceding, with restrictions as to the number of future interments to be made in the lot.

The limits of the Annual Report will not allow extended remark on this subject. The Trustees deem it sufficient at this time to call the attention of proprietors to it, and believe it

will be for their interest, in most cases, to adopt some one of these methods for the proper care and preservation of their lots in the future, when those who now so carefully visit and cherish the last resting-places of their departed relatives and friends have passed away. Many cases have already occurred in our not yet crowded cemetery, where all traces of parties interested have disappeared; and that neglect which it is so painful to witness has already begun to appear. For the convenience of proprietors, some of the forms necessary to be used for donations in trust, and some further explanations, have been added by the Secretary in the Appendix to this report.

The receipts from sales have not warranted any further expenditures upon the new part of the cemetery during the past year. Its further grading and preparation for use have, therefore, been deferred for the present. In the old part of the cemetery much small work has been done upon avenues and paths, and in the grading of banks, considerable in total amount, but not deserving of especial notice. It may be mentioned, however, that, to make the new Receiving-Tomb readily accessible and available, it was found necessary to raise the grade of Rosebay Avenue two feet, and to widen the bridge over Auburn Lake in front of it from sixteen to forty-four feet. This also involved a partial re-grading of the opposite bank on Oak Avenue, and the formation of a new path to climb the otherwise steep ascent, the whole constituting a much-needed improvement. The completion of the banks on Fountain Avenue, and the cleaning out of the small lake in Consecration Dell and the re-grading of its banks, have also been very serviceable work, and have improved the general appearance of the grounds.

The permanent fund has been increased by the sum of

\$6,613.08; which, being one-third of the annual sales to Dec. 1, 1877, is the first payment towards the new accumulation of \$300,000 with the Massachusetts Hospital Life-Insurance Company, ordered by the Trustees, and approved at the annual meeting in 1876. The total amount of the permanent fund is, therefore, \$206,613.08.

The sum of \$30,580.92 has been added during the year to the Fund for Endowments for Perpetual Care of Lots. The total amount of this fund is, at the present time, \$191,873.60.

For the Trustees.

ISRAEL M. SPELMAN,
President.

SUPERINTENDENT'S REPORT.

To the Trustees of the Cemetery of Mount Auburn:—

GENTLEMEN, — I have the honor to present herewith the Annual Report of the Superintendent for the year ending Dec. 31, 1877.

IMPROVEMENTS.

Number of new lots graded and bounded with granite posts	46
“ old lots improved by being graded and sodded	38
“ old lots bounded with granite posts	11
“ lots enclosed with granite	7
“ lots furnished with granite or iron numbers	69
“ tomb built	1
“ headstones erected	277
“ monuments erected	17
“ linear feet of gutters repaved	1,886
“ iron fences removed	21
“ hedges removed	3

INTERMENT RECORD.

Total number of interments, as per last Report	20,479
Number of original interments for year ending Dec. 31, 1877	504
“ removals from other cemeteries	55
Total number of interments for the year	559
Total number of interments in cemetery	21,038
Of the above there were deposits in the receiving-tomb	20
“ “ “ “ interments in public lots	34

THE REMOVALS WITHIN AND FROM THE CEMETERY WERE AS FOLLOWS:—

To public lots	7
To private lots	52
Total removals within the cemetery	59
“ “ from the cemetery	32
Total number of removals	91

Respectfully submitted.

J. W. LOVERING,
Superintendent of the Cemetery of Mount Auburn.

MOUNT AUBURN, Dec. 31, 1877.

TREASURER'S REPORT,

RECEIPTS.

Cash balance from preceding year.....		\$9,211 88
He has received from sundry parties, —		
For sale of lots.....	\$22,342 25	
“ deposits in receiving-tomb	349 00	
		\$22,691 25
For deeds, transfers, &c.		256 36
“ labor and material on lots		41,100 64
“ notes payable.....		45,000 00
From Massachusetts Hospital Life-Insurance Company, for income on permanent fund.....		10,000 00
From Massachusetts Horticultural Society, for one-quarter part of expenditures, as follows:—		
Expended on Receiving-Tomb.....	\$1,859 10	
Grading Stone Farm.....	2,023 63	
“ Fountain Avenue.....	454 50	
“ Vinca Path.....	125 80	
“ Halcyon Lake and Avenue	346 56	
“ Dell Path.....	234 94	
“ Oak and Willow Avenues.....	331 12	
		\$5,375 65
One-quarter of \$5,375.65 is.....	\$1,343 91	
Balance due in settlement of account for the year 1876	2,590 31	
Interest for one year on \$2,590.31	155 42	
		4,089 64
		123,137 89
		\$132,349 77

FOR THE 46TH YEAR, 1877.

EXPENDITURES.

He has paid sundry parties, —

For labor, pay-roll.....	\$29,670 14	
“ materials.....	12,801 94	
“ repairs of buildings.....	992 07	
“ receiving-tomb.....	1,859 10	
	<hr/>	\$45,323 25

For expenses, — salaries: —

J. W. Lovering, Superintendent.....	\$2,500 00	
H. B. Mackintosh, Treasurer	2,250 00	
J. Harris Reed, Secretary	1,500 00	
	<hr/>	6,250 00

For office-expenses..... 1,920 34

“ taxes on real estate.....	\$754 60	
“ insurance.....	428 75	
	<hr/>	1,183 35

To amount paid Massachusetts Horticultural Society for its
proportion of sales 5,247 06To amount paid Massachusetts Hospital Life-Insurance Com-
pany for permanent fund 6,613 08

To amount paid interest on loans..... 935 06

“ “ “ notes payable..... 60,000 00

“ “ “ lot repurchased..... \$203 00

“ “ “ new receiving-tomb drawback..... 100 00

303 00

Balance in hands of the Treasurer..... 4,574 63

\$132,349 77

RECEIPTS AND EXPENDITURES OF THE REPAIR FUND.

Balance in hands of Treasurer, as per last Report.....	\$62,634 77	
He has received, —		
For endowments.....	27,571 00	
“ income of investments	8,968 06	
“ United-States bonds.....	21,947 50	
		<u>\$121,121 33</u>
He has paid for said account, —		
For care and improvements of lots.....	\$5,908 14	
“ notes receivable.....	109,000 00	
“ investment expense.....	50 00	
Balance in hands of Treasurer.....	6,163 19	
		<u>\$121,121 33</u>

REPAIR FUND.

PROPERTY.

Endowments received for perpetual repair of lots, as per last Report	\$104,292 68	
Additions during the year.....	30,580 92	
		<u>\$191,873 60</u>
Invested as follows: —		
Notes receivable, secured by mortgage	\$140,000 00	
\$15,000 United-States 5-20 bonds.....	14,900 41	
\$23,000 Boston city bonds.....	22,710 00	
30 shares Atlas National Bank, cost.....	2,970 00	
20 shares Atlantic National Bank, cost.....	2,700 00	
20 shares Shawmut Bank, cost	2,480 00	
Cash in hands of Treasurer.....	6,163 19	
		<u>\$191,873 60</u>

GENERAL FUND.

CASH ASSETS.

Cash in hands of Treasurer.....	\$4,574 63	
Bills for labor and material uncollected	\$12,050 84	
Less due sundry parties for labor and material..	2,886 51	
		<u>9,164 33</u>
Lots sold and unpaid, net	690 51	
		<u>\$14,429 47</u>

PERMANENT FUND.

Deposited with Massachusetts Hospital Life-Insurance Com- pany, as per last report.....	\$200,000 00
Deposited in December, 1877.....	6,613 08
	<hr/> \$206,613 08

Also a deposit in trust with Massachusetts Hospital Life-Insurance Company, Policy No. 3,594, for \$6,330, payable, on the decease of certain parties, to the Proprietors of the Cemetery of Mount Auburn, for perpetual care of a certain lot.

THE OTHER PROPERTY OF THE CORPORATION

Consists of nearly 136 acres of cemetery-grounds, with avenues and paths, water-works for the supply of fountains and watering-purposes, and underground pipes and drains, chapel and statuary, observatory, receiving-tomb, gateway, and other structures; reception-house, and 5,626 feet of land on Mt. Auburn Street; superintendent's house, greenhouses, and 64,176 feet between Brattle and Mt. Auburn Streets; and the Stone Meadow on the east side of Coolidge Avenue, containing about five acres, on which are located the stables and other buildings.

Respectfully submitted.

H. B. MACKINTOSH, *Treasurer.*

Boston, Jan. 9, 1878.

This certifies that we have examined the books and accounts of the Treasurer of the Proprietors of the Cemetery of Mount Auburn for the year Eighteen Hundred and Seventy-seven, and have found them correctly kept and properly balanced, with satisfactory vouchers for all payments.

The certificates of stock and other evidences of property were found in accordance with the statement of his accounts.

In the general account, there appears to be a balance in the hands of the Treasurer of \$4,574.63; and in the fund for repairs, \$6,163.19.

T. QUINCY BROWNE,
HENRY A. RICE,
Committee on Finance.

Boston, Jan. 14, 1878.

APPENDIX.

PERPETUAL REPAIR OF LOTS.

It is provided by Art. VIII. of the By-Laws as follows:—

[DONATION IN TRUST.] — “The Trustees may receive in trust from a Proprietor any sum of money, the *income* of which shall be appropriated to the repair of his lot, according to the terms of trust expressed in the form provided.

[PERPETUAL REPAIR, WITH GUARANTY]. — “The Trustees may also guarantee the *perpetual* repair of lots, upon the payment of such a sum as the Committee on Lots shall deem sufficient for that purpose, a form for which is also provided.

“All such sums shall collectively constitute a separate fund, called the ‘Repair Fund,’ and shall be invested in some public stock of this State or of the National Government, or in the stock of some bank or banks of this State, or in notes secured by a sufficient collateral pledge of stocks in this State, or mortgage on real estate in Boston.

“Each lot in relation to which such a contract shall have been made shall be credited in a book kept for the purpose, with the principal sum paid on account of said lot; and at the close of each year a ratable proportion of the net income of the whole repair fund shall be carried to its credit in conformity with the terms of said contracts.

[RECONVEYANCE IN TRUST]. — “A Proprietor who shall have contracted with the corporation for the care and preservation of his lot forever, desiring to place the same in perpetual trust, for the purpose

of restricting the right of burial, or for any other legitimate object, may, with the consent of the Committee on Lots, reconvey such lot to the corporation, to hold the same forever, for the uses and trusts expressed in his deed of reconveyance; reserving to himself, and to such as may be beneficiaries thereunder, the right of admission, and such supervision as may not be inconsistent with the rights which have vested in the corporation."

The sum for the guaranty contract is fixed by the Committee on Lots, the Superintendent furnishing for that purpose a report stating in detail the condition of the lot, showing by drawings any tomb, curb, fence, monument, or headstones, and giving their estimated value. The sum fixed is a deposit for the *insurance* FOREVER that the lot and its belongings shall always be maintained in the condition shown in the report, which is made the basis of the contract.

To cover all the contingencies of the near and remote future, a sum is fixed, the income of which will be sufficient to provide for the care of the grass, *renewing the sod*, repair and *replacement* of the marble, granite, curb, or fence.

If any monument or headstones are added subsequent to the contract, they can be covered in the same manner.

After a contract for perpetual repair with *guaranty* has been made, the lot may be reconveyed to the corporation, *in trust*, naming in the deed the persons thereafter to be interred. The *title* to the lot being thus vested in the corporation, a *perfect security* is given that the wishes of the proprietor will be carried out.

Under the contract for "donation in trust," the *income* of any sum deposited is applied to the care and preservation of the lot.

The necessary forms for provision by will for the above are given herewith.

CEMETERY OF MOUNT AUBURN.

FORM FOR CLAUSE IN WILL TO BEQUEATH MONEY FOR "PERPETUAL REPAIR, WITH GUARANTY," OF LOT.

I hereby direct my executors to pay to the Proprietors of the Cemetery of Mount Auburn such sum of money as may be found necessary to obtain from said corporation a contract for the Perpetual Repair, with Guaranty, of my Lot, No. _____ on the way called _____ in said cemetery.

FORM FOR CLAUSE IN WILL DIRECTING "RECONVEYANCE OF LOT TO CORPORATION, IN TRUST."

[Reconveyance is only accepted after a Contract for Perpetual Repair, with Guaranty, has been made.]

I hereby authorize and empower my executors to reconvey my Lot, No. _____, in trust, to the Proprietors of the Cemetery of Mount Auburn, in consideration of the Contract of Perpetual Repair, with Guaranty, for the purpose of securing it as a burial-place for myself and the following persons :

and no other interments to be allowed.

